



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

September 9, 2021

Jonathan C. Javitt
Chief Executive Officer and Chairman
NRX Pharmaceuticals, Inc.
1201 Orange Street, Suite 600
Wilmington, DE 19801

Re: NRX Pharmaceuticals, Inc.
Registration Statement on Form S-1
Filed September 3, 2021
File No. 333-259336

Dear Mr. Javitt:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: David A. Curtiss, Esq.